



August 2023 Newsletter

Gone Fishing...

Our business office will be closed August 21st – 25th while our staff enjoy well deserved vacations. Please expect responses to billing or other administrative questions during the last week of August. This will not affect on-going attorney client work.

We hope you are enjoying these last days of Summer!

News from the IRS and Massachusetts Division of Public Charities

Form PC Paper Submissions No Longer Accepted by MA AGO

Effective **September 1, 2023**, Form PC paper submissions will no longer be accepted. Instead, charities will be required to use the new online **Charity Portal** to file Form PC and supplemental materials. Many of you have already received email notification of this change from the **Massachusetts Attorney General's Office Non-Profit Organizations/Public Charities Division (Division)**. To support the sector through this transition, the **Division** will run several in-person filing clinics at locations around the Commonwealth and will host monthly online webinars to demonstrate the use of the Charity Portal. See the following link to sign up for a demonstration:

<https://www.mass.gov/event/live-support-how-to-use-the-massachusetts-online-registration-and-filing-portal-for-public-charities-2023-06-13t103000-0400-2023-12-12t103000-0500>

Attorneys [Connie Castro](#) and [Machiko Sano Hewitt](#) participated in the Charity Portal's Pilot Program, testing the portal and providing comments. Please feel free to reach out to them with your questions as well.

MA AGO Lifts Form 990 & 990EZ Filing Requirement for Small Nonprofits

As of May 31, 2023, nonprofit organizations with gross support and revenue of **\$25,000 or less** are **no longer required to submit a copy of Federal Form 990 or 990EZ** as part of their annual filings and disclosures. We are pleased with this new threshold which lifted a burden for smaller and volunteer operated nonprofits while moving in closer alignment with other states that require public charities to submit annual financial filings.

Update to Submitting Form 990-N (e-Postcard)

The IRS now offers two sign-in options to submit a [Form 990-N \(e-postcard\)](#): [Login.gov](#) and [ID.me](#). Both [Login.gov](#) and [ID.me](#) provide additional security for tax-exempt organizations by adding multi-factor authentication to the sign-in process. *Previous 990-N filings can be accessed using the same email address associated with your legacy IRS username.*

Upcoming Office Closings

Business Office: Monday, August 21st – Friday, August 25th

Labor Day: Monday, September 4th

Columbus/Indigenous

Peoples' Day: Monday, October 9th

Thank you!

Liz Reinhardt & Team

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